

CERTIFICATE

2018

To the Clerk of Riley County, State of Kansas
We, the undersigned, officers of

Center Township

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2018; and (3) the
Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

| | | 2018 Adopted Budget | | |
|---|---------------|--------------------------------------|----------------------------------|-------------------------------|
| Table of Contents: | | Budget Authority for Expenditures | Amount of 2017 Ad Valorem Tax | County Clerk's Use Only |
| Computation to Determine Limit for 2018 | Page No. 2 | | | |
| Alloc of MVT, RVT, and 16/20M Vehicles | 3 | | | |
| Schedule of Transfers | 4 | | | |
| Statement of Indebt. & Lease/Purchase | 5 | | | |
| | | | | |
| Fund | K.S.A. | | | |
| General | 79-1962 | 10,350 | 4,007 | 2.637 |
| Debt Service | 10-113 | | | |
| Library | 12-1220 | | | |
| Road | 68-518c | 45,300 | 28,878 | 14.678 |
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| | | | | |
| Special Machinery | | | | |
| Totals | xxxxxx | 55,650 | 32,885 | 16.715 |
| Budget Summary | 0 | | | |
| Neighborhood Revitalization Rebate | | Resolution required? | Vote publication required? | Yes |

| | |
|----------------------------------|-------------------------|
| Final Assessed Valuation: | County Clerk's Use Only |
| Township | 1,967,444 |
| | Nov. 1, 2017 Valuation |

Assisted by:

Address:

Email:

Attest: 10-25 2017

County Clerk

Darcy Kuntz Treasurer
James McGuff Trustee
Sen [Signature]

Governing Body

Special Road Election held for Mills for years.
First levy in .

Center Township

2018

Computation to Determine Limit for 2018

| | Amount of Levy |
|------------------------------------|----------------|
| 1. Total tax levy amount in 2017 | + \$ 29,697 |
| 2. Debt service levy in 2017 | - \$ 0 |
| 3. Tax levy excluding debt service | \$ 29,697 |

2017 Valuation Information for Valuation Adjustments

| | |
|--|-------------------|
| 4. New improvements for 2017: | + 0 |
| 5. Increase in personal property for 2017: | |
| 5a. Personal property 2017 | + 90,140 |
| 5b. Personal property 2016 | - 77,258 |
| 5c. Increase in personal property (5a minus 5b) | + 12,882 |
| | (Use Only if > 0) |
| 6. Valuation of property that changed in use during 2017: | + 926 |
| 7. Total valuation adjustment (sum of 4, 5c, 6) | 13,808 |
| 8. Total estimated valuation July 1, 2017 | 1,967,444 |
| 9. Total valuation less valuation adjustment (8 minus 7) | 1,953,636 |
| 10. Factor for increase (7 divided by 9) | 0.00707 |
| 11. Amount of increase (10 times 3) | + \$ 210 |
| 12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | \$ 29,907 |
| 13. Debt service levy in this 2018 budget | 0 |
| 14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | 29,907 |
| 15. Consumer Price Index for all urban consumers for calendar year 2016 | 0.013 |
| 16. Consumer Price Index adjustment (3 times 15) | \$ 386 |
| 17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ 30,293 |

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

2018

Center Township
Riley County

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

| Budgeted Funds for 2017 | Tax Levy Amount in 2017 Budget | Allocation for Year 2018 | | | | |
|----------------------------|-----------------------------------|--------------------------|-----|------------|----------|------------|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 3,639 | 274 | 5 | 36 | 21 | 4 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| Library | 0 | 0 | 0 | 0 | 0 | 0 |
| Road | 26,058 | 1,961 | 37 | 260 | 149 | 28 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 29,697 | 2,235 | 42 | 296 | 170 | 32 |

| | | | |
|--|-------|--|--|
| County Treas Motor Vehicle Estimate | 2,235 | | |
| County Treas Recreational Vehicle Estimate | 42 | | |
| County Treas 16/20M Vehicle Estimate | 296 | | |
| County Treas Commercial Vehicle Tax Estimate | 170 | | |
| County Treas Watercraft Tax Estimate | 32 | | |

| | | | |
|-------------------|---------|--|--|
| MVT Factor | 0.07526 | | |
| RVT Factor | 0.00141 | | |
| 16/20M Factor | 0.00997 | | |
| Comm Veh Factor | 0.00572 | | |
| Watercraft Factor | 0.00108 | | |

Center Township

2018

Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2016 | Current Amount for 2017 | Proposed Amount for 2018 | Transfers Authorized by Statute |
|---|---|---------------------------------------|--|---|--|
| General | Special Machinery | - | - | - | |
| General | Special Machinery | - | - | - | |
| Road | Special Machinery | - | - | - | |
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| Total | | 0 | 0 | 0 | |
| Adjustments* | | | | | |
| Adjusted Totals | | 0 | 0 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2017 | Date Due | | Amount Due 2017 | | Amount Due 2018 | |
|--------------------|---------------|-----------------|---------------|--------------------------------|----------|-----------|-----------------|-----------|-----------------|-----------|
| | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| G.O. Bonds | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. Bonds | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Other | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total Indebtedness | | | | 0 | | | 0 | 0 | 0 | 0 |

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

*****If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

Center Township

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

General

| | Prior Year Actual for 2016 | Current Year Estimate for 2017 | Proposed Budget Year for 2018 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance January 1 | 6,784 | 8,174 | 3,605 |
| Receipts: | | | |
| Ad Valorem Tax | 6,813 | 3,639 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 0 | | |
| Motor Vehicle Tax | 184 | 644 | 274 |
| Recreational Vehicle Tax | 7 | 19 | 5 |
| 16/20 M Vehicle Tax | 186 | 82 | 36 |
| Commercial Vehicle Tax | 0 | 35 | 21 |
| Watercraft Tax | 0 | 8 | 4 |
| LAVTR | | 0 | 0 |
| Gross Earnings (Intangibles) Tax | 1,535 | 1,604 | 2,398 |
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| | | | |
| Interest on Idle Funds | 32 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| Total Receipts | 8,757 | 6,031 | 2,738 |
| Resources Available: | 15,541 | 14,205 | 6,343 |
| Expenditures: | | | |
| | | | |
| Officers Pay | 3,000 | 2,500 | 2,500 |
| Salaries & Wages | | 1,000 | 750 |
| Employee Benefits | | 500 | 500 |
| Supplies | 114 | 600 | 600 |
| Equipment | | | |
| Buildings Maintenance | | | |
| Insurance | 500 | 1,000 | 1,000 |
| Operations | 3,672 | 5,000 | 5,000 |
| Publications | 81 | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2018 column) | | | |
| Transfer to Spec. Mach.(No Levy) | | | |
| Does the General Fund have a tax levy | | | |
| Transfer to Spec. Mach.(Gen has Levy) | | | |
| Transfer can not exceed 25% Resources Avail | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| Total Expenditures | 7,367 | 10,600 | 10,350 |
| Unencumbered Cash Balance Dec 31 | 8,174 | 3,605 | xxxxxxxxxxxxxxx |
| 2016/2017/2018 Budget Authority Amount: | 10,600 | 10,600 | 10,350 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 10,350 |
| Tax Required | | | 4,007 |
| Delinquent Comp Rate: 0.0% | | | 0 |
| Amount of 2017 Ad Valorem Tax | | | 4,007 |

Center Township

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Road | Prior Year Actual for 2016 | Current Year Estimate for 2017 | Proposed Budget Year for 2018 |
|---|------------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance January 1 | 15,889 | 10,971 | 4,037 |
| Receipts: | | | |
| Ad Valorem Tax | 20,474 | 26,058 | xxxxxxxxxxxxxx |
| Delinquent Tax | 43 | | |
| Motor Vehicle Tax | 2,026 | 1,935 | 1,961 |
| Recreational Vehicle Tax | 33 | 57 | 37 |
| 16/20M Vehicle Tax | 95 | 246 | 260 |
| Commercial Vehicle Tax | 148 | 105 | 149 |
| Watercraft Tax | 36 | 25 | 28 |
| Special Highway/Gasoline Tax | 10,708 | 9,240 | 9,950 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| Total Receipts | 33,563 | 37,666 | 12,385 |
| Resources Available: | 49,452 | 48,637 | 16,422 |
| Expenditures: | | | |
| Salaries & Wages | 24,344 | 16,000 | 16,000 |
| Employee Benefits | | | |
| Road Maintenance | | 13,500 | 13,500 |
| Road Materials | 14,137 | 14,400 | 14,400 |
| Equipment | | 700 | 1,400 |
| | | | |
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| Cash Forward (2018 column) | | | |
| Transfer to Special Machinery | | | |
| Does transfer exceed 25% of Resources Avail | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| Total Expenditures | 38,481 | 44,600 | 45,300 |
| Unencumbered Cash Balance Dec 31 | 10,971 | 4,037 | xxxxxxxxxxxxxx |
| 2016/2017/2018 Budget Authority Amount: | 40,200 | 44,600 | 45,300 |
| | Non-Appropriated Balance | | |
| | Total Expenditure/Non-Appr Balance | | 45,300 |
| | Tax Required | | 28,878 |
| Delinquent Comp Rate: | 0.0% | | 0 |
| Amount of 2017 Ad Valorem Tax | | | 28,878 |

Special Machinery

| K.S.A. 68-141g | 2016 Actual Year |
|--|------------------|
| Unencumbered Cash Balance, Jan 1 | |
| Transfers from: | |
| Road Fund | 0 |
| General Fund(No Levy) | 0 |
| General Fund(Gen has Levy) | 0 |
| | |
| Interest on Idle Funds | |
| Other | |
| Resources Available: | 0 |
| Total Expenditures | |
| Unencumbered Cash Balance, Dec 31 | 0 |

(Only the actual budget year for 2016 is to be shown)

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----------------------|---|-------|
| 0 | | 0 | | 0 | | 0 | | 0 | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 0 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
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| Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 0 |
| Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 0 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
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| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 0 |
| | | | | | | | | | | ** |
| | | | | | | | | | | ** |
| | | | | | | | | | | 0 |

** Note: These two block figures should agree.

Page No.

NOTICE OF BUDGET HEARING

The governing body of
Center Township
Riley County

will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits
of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| Fund | Prior Year Actual 2016 | | Current Year Estimate 2017 | | Proposed Budget 2018 | | |
|---------------------------|------------------------|------------------------|----------------------------|------------------------|--------------------------------------|-------------------------------------|----------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2017 Ad Valorem Tax | Est. Tax Rate* |
| General | 7,367 | 4.161 | 10,600 | 2.040 | 10,350 | 4,007 | 2.037 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | 38,481 | 12.504 | 44,600 | 14.610 | 45,300 | 28,878 | 14.678 |
| | | | | | | | |
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| | | | | | | | |
| Special Machinery | | | | | | | |
| Totals | 45,848 | 16.665 | 55,200 | 16.650 | 55,650 | 32,885 | 16.715 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 45,848 | | 55,200 | | 55,650 | | |
| Total Tax Levied | 27,425 | | 29,697 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township | 1,645,653 | | 1,783,558 | | 1,967,444 | | |
| Outstanding Indebtedness, | | | | | | | |
| Jan 1 | 2015 | | 2016 | | 2017 | | |
| G.O. Bonds | 0 | | 0 | | 0 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 0 | | 0 | | 0 | | |
| Total | 0 | | 0 | | 0 | | |

*Tax rates are expressed in mills.

0
0

Sample Notice of Vote Publication

Notice of Vote - Center Township

In adopting the 2018 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2017 budget, adjusted by the 2016 CPI for all urban consumers. ____ members voted in favor of the budget and ____ members voted against the budget.

RESOLUTION NO. _____

A resolution expressing the property taxation policy of the Center Township governing body with respect to financing the annual budget for 2018

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2018 budget of the Center Township exceeding the amount levied to finance the 2017 budget of the Center Township, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2016, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Center Township provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Center Township governing body that a levy of property taxes in support of the 2018 budget exceeding the amount levied in 2017, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 14th day of July, 2017 by the Center Township governing body, Riley County, Kansas.

Center Township Governing Body

Darcy Kuro
Jason M. Culp
Sen. P. H. H.

785-485-2290
FAX 785-485-2290

| | |
|-------------------|-----------------|
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